

R307. Environmental Quality, Air Quality.**~~[R307-122. General Requirements: Eligibility of Expenditures for Purchase and Installation Costs of Fireplaces and Wood Stoves that Use Cleaner Burning Fuels.~~****~~R307-122-1. Definitions.~~**

~~Definitions. The following additional definitions apply to R307-122:~~

~~"Fireplaces and wood stoves" using clean burning fuels are:~~

~~(1) continual feed wood pellet stoves~~

~~(2) high mass wood stoves~~

~~(3) natural gas or propane free standing fireplaces or inserts, but not including fireplace log systems, or~~

~~(4) any wood burning stove, fireplace, or fireplace insert that is certified by the Environmental Protection Agency in accordance with test procedures prescribed in 40 CFR Section 60.534.~~

~~R307-122-2. Amount of Credit.~~

~~As specified in Subsection 59-7-606 and Section 59-10-128, there is a credit against tax otherwise due under this chapter in an amount equal to 10%, up to a maximum of \$50, of the total of:~~

~~(1) the purchase price or~~

~~(2) both the purchase price and installation cost of each approved fireplace or wood stove.~~

~~R307-122-3. Proof of Purchase.~~

~~Proof of purchase of an item for which a credit specified in R307-122-2 is allowed shall be made by submitting to the executive secretary, or representative appointed by the executive secretary:~~

~~(1) a copy of the sales receipt clearly stating the make, model, and price paid for the equipment and installation, and~~

~~(2) a completed copy of the "Clean Fuel Alternative Tax Credit Stoves/Fireplaces" form identifying the:~~

~~(a) owner's name and address;~~

~~(b) owner's social security number or taxpayer identification number;~~

~~(c) dealer's name and address;~~

~~(d) fireplace make and model;~~

~~(e) fireplace serial number;~~

~~(f) purchase price;~~

~~(g) installer's name and company name; and~~

~~(h) installation cost.~~

~~R307-122-4. Duty to Acknowledge Proof of Purchase.~~

~~An authorized representative of the executive secretary will acknowledge receipt of proofs specified in R307-122-3 by signing the relevant written statement provided on the State Tax Commission "Clean Fuel Alternative Tax Credit Stoves/Fireplaces" form.~~

KEY: air pollution, tax exemptions, stove*, fireplace*

Date of Enactment or Last Substantive Amendment: September 15, 1998

DRAFT

3/15/07

Page 2 of 2

~~Notice of Continuation: March 26, 2002~~

~~Authorizing, and Implemented or Interpreted Law: 19-2-104; 59-10-128; 59-7-606]~~